

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,	)	
	)	
<i>Petitioner,</i>	)	
	)	
v.	)	Case No. 04-MBD-10146
	)	
SADLER FINANCIAL GROUP, LTD.,	)	Hon. William G. Young
	)	
<i>Respondent.</i>	)	

DECLARATION OF GERALD C. MILLER

GERALD C. Miller, pursuant to the provisions of 28 U.S.C., Section 1746 says that:

1. I am an attorney of the Tax Division of the United States Department of Justice with offices at Washington, D.C.
2. In connection with my duties as an attorney of the Tax Division, I have knowledge of the the above-titled proceeding and represent the following:
3. The Order to Show Cause, together with the petition and exhibits, was served on the respondent on June 1, 2004, by in-hand delivery to Russell Sadler, the president of the respondent.
4. On June 8, 2004, I had a telephone conversation with Mr. Sadler concerning the respondent's prospective compliance with the Order to Show Cause. During that conversation, Mr. Sadler stated to me that:
  - a. respondent would interpose no objection to the entry of an order enforcing the Internal Revenue Service summons served upon it on February 10, 2003, which is the subject of the above-titled action, but that respondent would not

comply with the summons in the absence of a court order enforcing the summons;

b. respondent is prepared, upon the entry of an enforcement order by this Court, to comply with the Internal Revenue Service summons;

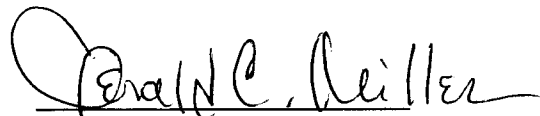
c. respondent intends to designate Russell Sadler, the president and sole shareholder of the respondent, to appear in response to the Order to Show Cause and to comply with the Internal Revenue Service summons;

d. Mr. Sadler has been called to active duty with the United States Air Force, at a location away from New England, on a date to commence shortly after July 4, 2004, and to continue for approximately four weeks; and

e. Mr. Sadler is amenable to appearing in response to the Order to Show Cause prior to the commencement of his active duty with the United States Air Force.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Washington, D.C., on the 9<sup>th</sup> day of June 2004.



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